

This submission will respond to the March 13, 2009, request for additional information concerning an adjustment entry of \$8,000 the Balch & Bingham LLP Federal Political Committee included in our 30 Day Post-General Election Report, which was filed with the Federal Election Commission on December 2, 2008. In that report, we included a memo text explaining as follows: "An adjustment entry of \$8,000.00 is being made in order to reconcile the FECfile closing cash balance with the actual bank account balance of the PAC as of 11/24/08. This \$8,000.00 represents four negative entries previously reported to the FEC to reflect voided contributions made by the PAC." Your March 13 letter requests clarifying information concerning this adjustment entry.

In reviewing information last November in preparation for filing the 30 Day Post-General Election Report, we discovered the cash balance in the PAC's checking account was \$8,000 more than the "Cash-on-Hand at Beginning of Reporting Period" that appeared on line 6(b) of the draft FECfile report downloaded from the FEC website. Because of this discrepancy, our assistant treasurer reviewed all Balch PAC records and our FEC reports going back to the April 2004 Quarterly Report, which was our PAC's first electronic filing with the FEC utilizing FECfile software. After comparing our PAC records and reports, we have concluded that all contributions, disbursements and expenditures have been properly and timely reported to the FEC. Included in these reports were four negative entries related to cancelled checks representing \$8,000 in disbursements. Three of these negative entries were reported in our July 2007 Mid-Year Report (\$5,000 to The Senate Victory Fund; \$1,000 to Duncan Hunter for Congress; and \$1,000 to Jon Kyl for US Senate) and one was reported in our April 2008 Quarterly Report (\$1,000 to Todd Akin for Congress).

Because our records indicate all contributions, disbursements and expenditures have been properly and timely reported to the FEC, and because the total of the four negative entries is the exact amount in which our FECfile cash-on-hand was out of balance with our checking account balance, we believe the \$8,000 discrepancy must be related to the way in which the negative entries were received or processed by the FECfile software. Given this discrepancy, Balch PAC made the adjustment entry in our December 2, 2008, 30 Day Post-General Election Report with the accompanying memo text. At present, our bank account and PAC records are in accord with the cash-on-hand balance in the FECfile software.
